

# Interesting Facts

A fund is a separate accounting entity to manage programs.

There are two reserves in the General Fund

Litigation Reserve **1** Operating Reserve **2**

The first year of the City's five-year Capital Improvement Plan is called the Capital Budget. This is how the City works on projects like the Guest House Museum and City Hall.

Transient Occupancy Tax (TOT) is the largest source of General Fund revenue. Sales tax is the second largest.

**29% TOT** **19% SALES**

Most sales tax goes to the State and County. Only 2% goes to the City. 0.5% is restricted for street and alley repair and another 0.5% is for the operation of C.V. Starr Center.

Almost 70% of the City's sales tax is generated by 25 businesses.

The City received the Distinguished Presentation Award from the Government Finance Officers Association of the United States and Canada for the Fiscal Year 2016/2017 budget.

This year's budget as well as prior year budgets are available at City Hall or the City's website: [city.fortbragg.com](http://city.fortbragg.com).

Questions? Comments?  
Call 707-961-2825  
or visit City Hall.

# BUDGET

## IN BRIEF



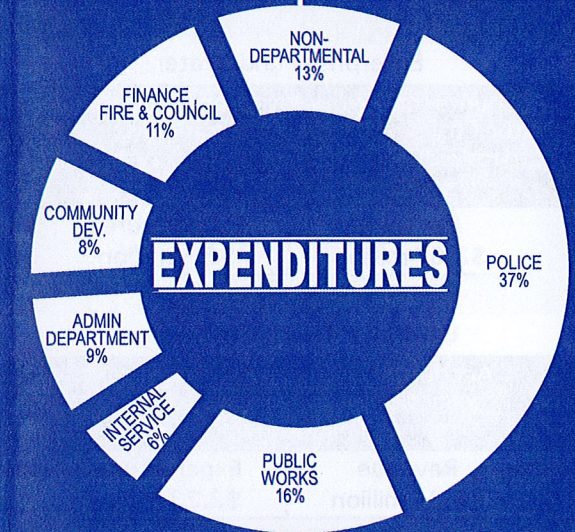
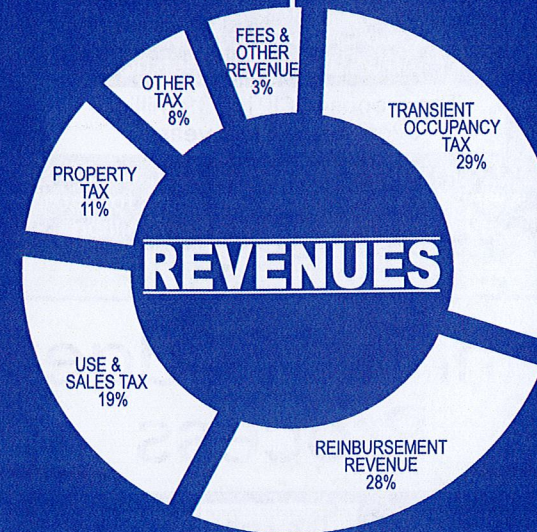
## Fiscal Year 2017-2018

July 1, 2017 - June 30, 2018

416 North Franklin Street  
Fort Bragg, California 95437  
707-961-2823  
[city.fortbragg.com](http://city.fortbragg.com)

# General Fund

Revenue: \$9.1 million  
Expenditures: \$9.5 million



# General Fund Challenges

Stagnant revenues (income): Sales and property tax are projected to remain relatively flat, while expenses (primarily personnel) continue to increase over time. New revenue streams need to be explored and executed to continue general city services. Water and wastewater services, which have their own funds, are in good shape for the foreseeable future. Have ideas? Let us know!

Pension (retirement) costs for current and past employees will go from approximately \$800k to over \$2m in 2024. Retiree medical benefits (OPEB) cost an additional \$900k.



# Enterprise Funds

## What is an Enterprise Fund?

Enterprise and Special Revenue funds have legal restrictions which mandate how the monies within each fund can be spent.

### Enterprise Fund: Water

Accounts for the operation and maintenance of the City's water treatment and distribution to its 2,800 customers. Funds come from monthly water bills.

Revenue	Expenditures
\$2.67 million	\$2.1 million

### Enterprise Fund: Wastewater

Accounts for the City's wastewater collection, treatment and disposal maintenance and operations.

Revenue	Expenditures
\$3.34 million	\$2.23 million

For both the Water and Wastewater Enterprise Funds, the extra income goes into a reserve account to fund capital projects, such as water main replacement and a new wastewater treatment plant scheduled for 2018.

### Enterprise Fund: C.V. Starr

Accounts for activities related to the C.V. Starr Center. Money comes from a special half-cent sales tax approved by voters in 2012.

### Special Revenue Funds

The City has many special revenue funds. Two primary funds include Asset Forfeiture (goods confiscated by the Police Department), which can be used only for police operations, and the Gas Tax, which can be used only for street maintenance.

# Capital Projects

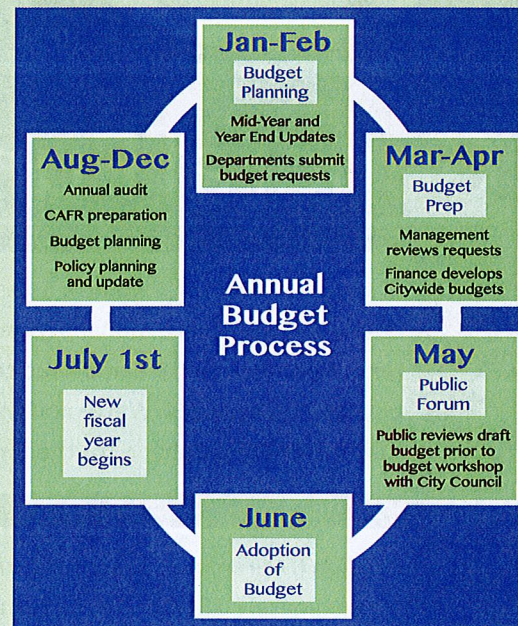
## What is a Capital Improvement Plan?

A Capital Improvement Plan (CIP) is a five-year plan to identify necessary infrastructure needs and related funding in areas such as facilities, parks, community services, street maintenance, traffic safety, storm drain, water and wastewater infrastructures.

The proposed CIP is \$39 million over the next five years.

The proposed capital budget, which identifies projects and budgets for the budgeted fiscal year is \$16.7 million.

# Annual Budget Process



# 2016-2017 Accomplishments

Guided the passage and began implementation of Measures AA and AB providing funding for promotions, coastal trail maintenance, Noyo Center for Marine Science and playing fields throughout the City.

Continued enhancement of civic engagement with expanded livestream of meetings, establishing "Monday Meetings with the Mayor" broadcast live on Facebook, expanded public wifi downtown and increased social media activities.

Established a volunteer Community Response Team (CERT) to enhance our community's preparedness for disasters.

Continued enhancement of Police programs, including a Cadet program for local youth, two K-9s and three electric motorbikes.

Completed the Summers Lane Reservoir providing an additional 15 million gallons of raw water storage to ensure a reliable water supply.

Completed the Chestnut Street Multi-Use Trail, part of the City's "Safe Routes to School" program.

Received over \$3 million in grant funds for projects like the Coastal Trail, water tank, Mill Site planning, body-worn cameras, microenterprise and business loan assistance, mural competition and overall economic development.

# 2017-2018 Priorities

Oversee a significant expansion in the City's marketing and promotion efforts.

Update the Coastal General Plan and Coastal Land Use and Development Code.

Prepare plans and secure funding for the wastewater treatment plant upgrade project.

Complete capital projects such as Guest House roof and painting, rehabilitation of four alleys and three streets, replace stairs at Glass Beach, install new water tank, construct improvements to Bainbridge Park.

Connect the north and south sections of the Coastal Trail, resulting in a ten-mile trail along our beautiful coastline.

Implement body-worn cameras throughout the Police Department.

Continue to offer great service and increase engagement with citizens and guests.